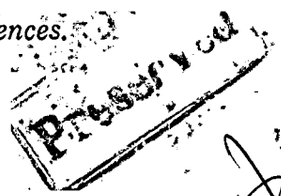
V.

G.R.S. IX—5]

Previous references: 1920-21 **File No.** 111-26

Serial Nos. 1 to 8

Later references.



Reserve
26.10.23

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 8

Part B for September 1923

SUBJECT.

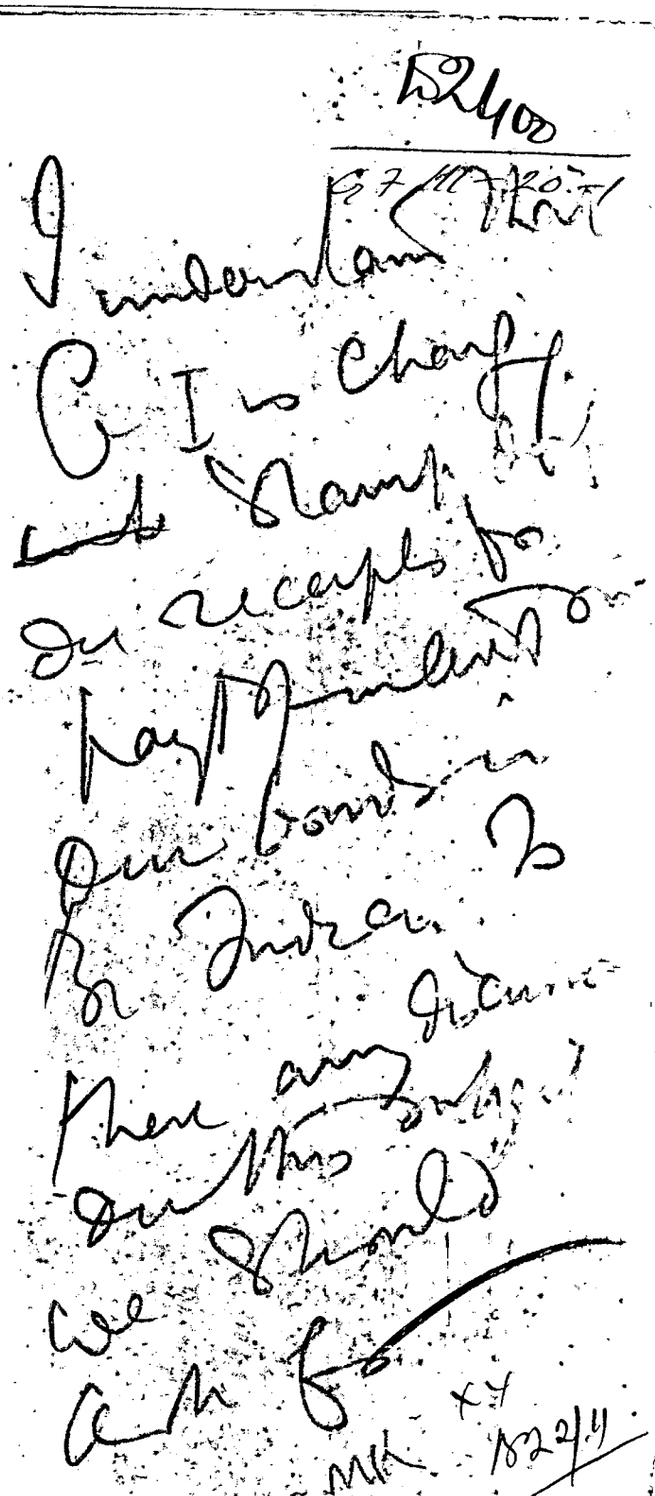
31/8/23

Exemption from British Indian Stamp duty of receipts for interest on Mysore Securities.

14/2/24

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]



N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

(R. S. 12)

General and Revenue Secretariat.

File No. 111 of 1920

1

Serial No.

(1) Fin. Secretary's note: 2. 28-11-20.

Subject: Exemption ~~from~~ from Stamp duty on receipts for payment of interest on mysore bonds:

1 Attention is invited to Article 12 Mysore Account Code. and article 7. civil Account Code.

(2) clause c of art. 7 of C.A.C. exempts from Stamp duty Receipts for interest on Government Securities. The same has been incorporated in article 12. M.A.C. also.

3 Government Securities ~~as~~ in the C.A.C. means the G. of India Securities ~~and~~ in the M.A.C. and they are exempt from stamp duty. It does not refer to the interest on mys. Govt. Securities as per. It is ascertained in the Separate Revenue Section that no discussion has arisen on the question of exemption of mysore Securities from Stamp duty. This has to be taken up now and the concession we ask for is merely reciprocal -

Subd 23/11/20

4 Please put-up for ~~reading~~ the discussion at Delhi in re the introduction of the Income Tax legislation in Mysore - ~~the~~ between the G.I. Officers and the Mysore Legislature - They maybe in the Legislature Section 25/11

P.T.O.

NOTE—Contn. sheet.

GPB—65,000—17-6-12

Regr sent to legisl. Section.

Serial No.

5 The file got from the Legislative Section in the matter of the introduction of Income tax Regulation is put up. (vide linked file) Attention is invited to Para H.

Submitted 27/4/20

(6) Copy of the memorandum of discussion is put up. May 6.

29/11/20

(7) Will Revenue kindly point out any papers relating to the matter raised by the Hon'ble Member.

2/12

8 There are no previous references of the separate Revenue Branch on the subject, beyond what is contained in art. 12 of the Mysore Account Code, vol. I, and art. 7 of the C. A. C., vol. I.

3-12-20 3/12/20

Fin. Secy.

3.12.20

1983 6/12

Hon'ble Member

3-12

NOTE—Contn. sheet.

GPB—65,000—17-6-12.

General and Revenue Secretariat. | G.F. File No. 111 of 1920.

Serial No.

(In a comm^n addressed to the complr).

10 A subscriber in British India Dominion has enquired of me ~~I understand that~~ the Government of India ~~are~~ charging stamp duty on receipts for payment from British Indian treasuries of interest on our securities. ~~This is not right~~. We do not levy this duty under our law on payments of interest which we make from our treasuries on the securities of the Government of India. We have to request the Government of India not to charge the stamp duty in the same way as we have waived our claim to such duty and I accordingly put up a draft letter to the Residency.

DEWAN'S OFFICE. Recd. on DEC 20 1920 Reg. No. 4339

DEWAN through the Separate Revenue Deptt. 15/12/20

11 Sub^d for orders.
Rev Secy 16/12
15/12
Law member 17.12.
3459-5J 17-12-20.

12 Sec^y. It is a matter of reciprocity & it is to be hoped that there will be no difficulty in obtaining it.
18-12-20
Law Mem.

NOTE—Contn. sheet.

G. R. S. III-2)

General and Revenue Secretariat. | G.7 File No. 111 of 1920.

(4)

№ 4339

Serial No.

(14) A Draft slightly modified.

(15) B Has a Notification issued exempting interest receipts from payment of stamp duty in the State?

22.12.20

(16) A - Done

(17) B - Please send to AD dept for furnishing information.

23.12.20

2 Do. D/6 J.A.R.

No. Pol. 701 dated 25.12.20

requests stated under the circumstances, that the Durbar hopes that the Govt of India may be moved will have no objection to exempt from stamp duty the receipts in payment of interest in British India on the Nagpore loan just as the Govt of India Securities are exempt from this duty within the State in the Residency Bills has issued. This has now to be sent to the S.R Section of the Revenue Secretariat with reference to their Secy's order dated 28.12.20 (vide portion marked B. above) —

Subd 18/1

Revised)

Subd 27/12/20

31/12

Brought from the Hon Secy's table Subd.

Sub?

19 No such notification has been issued

12/3 F7/1

NOTE—Contn. sheet.

Serial No.

20 in the Rev: Secy. Nor was any such question referred to it. If it is now ordered that a Notfn should be issued from the 8/2/21 Rev: Secy action will be taken in the matter. As a rule such notifications are issued in the respective Secretariats or Branches dealing with the question.

Rev: Secy) 14-1-21

(21) It is a question of stamps and must be dealt with by Br. II. Work up and submit.

22) The question has been examined in consultation. Are receipts for payment of interest on Govt of India Securities paid within Br. India exempted. The exemption in respect may more be between Br. stamp may have been affixed also

24-1-21 24-1-21

Subd

23) Receipts for payment of interest on Govt of India Securities paid within British India

NOTE—Contn. sheet.

Serial No.

are exempted under art: 7 (c) of C.A.C
Vide Stamp Manual C. P & Berar para 59 page 123
—do— Punjab P 188
—do— N. Provinces para 35 P 6(a)
Mysore accounts Code art 12.

24) Mysore Railway Debentures & Bills of Exchange drawn in Mysore are exempted in British India Vide paras 49 & 57 page 12 Stamp Manual - Central - Provinces & Berar Pl also Mysore Rules & Notifs. Page 13 para 3 + Pages 26 + 27 27/1

25) In the list of Reductions & Remissions authorized by the Governor General in Council for the Central Provinces & Berar, some items relating to Mysore are found.
(1) Debenture bond of the loan of Rs 20 lacs for the construction of the Railway line from Bangalore to Tephtur which the said bond is negotiated in British India
(2) Bills of exchange drawn in Mysore
(3) Cheque drawn in Mysore on which stamp duty has been paid here.

Pl
28/.

Pleading rep
Pl
28/1/21.

NOTE—Contn. sheet.

G. R. S. III-2.

3874.

(7)

General and Revenue Secretariat. | G P File No. 41 of 1920

Serial No.

3 From the [illegible]

DO No 3871 dated 6.4.21

with reference to letter no. POL 701 2.25 GP.111-20 re exemption of stamp duty of receipts in payment of interest etc. enquiries when the arrangement referred to therein was arrived at.

D. no. 2400. 2b The previous papers have been sent to the Rev. Secretariat on 8.1.21.

Revt Secretariat may be asked to put up the file and note if there are any references leading to the arrangement referred to in the paper under disposal.

Subd room 7/4/21. 2) Vide H. Secy's pencil remarks on P.N.D.

The 28 Vaisakh — 8/4 (Revised) — 10/4/21

11

Sub 2) The refers relating to the subject are being traced.

8/4 18/4

NOTE—Contn. sheet.

G. R. S. III-2.

General and Revenue Secretariat.

G.H. File No. 111 of 1920

(8)

Serial No.

Submitted.

80 It is a long standing practice that receipts for the payment of interest on the Securities of the Govt. of India made in Mysore are Exempted from Stamp duty. The Correspondence which led to this arrangement prior to 1878 is not traceable. The C.A.C & the M.A.C are silent & do not define "Securities" in arts. 7 & 12 respectively.

81 The only references available are:—

82 The Notification of the Govt of India in the Mysore Gazette Feby 1878. This gives reciprocal treatment as regards the "bills of Exchange". in the Matter of Stamps.

Flag V

G of I, Notification No 1083 of dtd 6/8/1879 extends this exemption to Cheques drawn in Mysore.

Flag X

83 The above two Exemptions were framed under Section 16 of 1869 & 8 of 1879 of Stamp act.

NOTE—Contn. sheet.

3874

(9)

G. R. S. III-2]

General and Revenue Secretariat. | G/F File No. 111 of 1990.

Serial No.	
	But Rē above do not deal with loans floated. It may be ~~proved~~ said that at Rē time when Rē above exemption were asked for & granted, Rē idea of floating loans in Mysore was absent. ~~on Rē~~
	33 At Rē time when Rē Rly: loan of 80 lacs was floated in 1882 for Rē first time in Mysore, somehow Rē exemption was purchased by a payment of Rs 5000/- as a Composition fee. Vide G of I. Notification No. 3405 dt 26.8.1882.
Flag W	
Ends.	
	34 That there was some trouble in selling this exemption can be made out from para 15 on page 11 Mysore Gazette 1.7.1882
	If "Mysore" is read for "B. I" then whatever is exempted in B. I is also exempted in Mysore & so are Rē Mysore Securities exempted in B. I. Vide Fn. G. Nr. 5.2.1870.
2	
The Gazettes are in Vault	27/4 BM 28/4 35) This may be sent to the Finl. Secty. for favourable action. (To Rev. Secy)
	29.4. 30.4.90
	To Fin Secy
	3892/15 Jeevan Bhole/28

NOTE—Contn. sheet.

2874
A 3823

10.

G. R. S. III-2.

General and Revenue Secretariat. | G.F. File No. 111 of 19 20

Serial No.

37 It has not been possible to trace any correspondence on the subject. It is difficult to understand why a composition fee of Rs.5,000 was paid in 1882. To waive Stamp duty is a measure of reciprocity between the two Government and there should

0 be no need for composition fees to be paid by the one to the toher.

38 A draft reply to the Secretary to the Resident is put up for approval.

DEWAN'S OFFICE.
Recd. on MAY 5 1921
Reg. No. 6946

39 Dewan 3.5.21 15/5/21

40) Draft approved by Dewan 6/5/21.

Done 7-5-21/15

41 To the Secy to the Resident in reply No 2081 dt 7.5.21 with reference to letter No 337/26 4/21. States that no correspondence on this subject is traceable and as the measure proposal is a measure of reciprocity, requests that it may be placed before the Govt of India.

D.F.D

Dewan 10/5/21.

NOTE—Contn. sheet.

4383 117/21 (11)

G. R. S. III-2]

General and Revenue Secretariat. | C/P File No. 111 of 19 21

Serial No.

3 From the Comptroller

No. 18/P.D. dated 6th July 1921

states that in notification no 1870 F. D. 22. 6/21

the Govt of India have exempted from stamp duty receipts given for interest on mysore state loan bonds and requests that necessary action may action be taken immediately to obtain a general exemption from the levy of stamp duty on receipts paid on all Mysore Securities

4 under Secys orders on P. U D.

(1) Let me see this.

(2) Is not action separately taken on this.

(4) Subd (1). Put up.

(2) The Residency has been requested in this matter and no reply has yet been received from them.

43 This is all old correspondence.

9/2/21 9/7 A communication from the C/P in June last was read out to Mysore in the Revenue Advisers fortnightly conference and the Mysore Govt. thereupon authorised Phaze Let that - file finally

18/6/21.

P.T.O.

NOTE—Contn. sheet.

117 152 18/7/21 (1921)

G. R. S. III-21

General and Revenue Secretariat.

Gt File No. 41 of 1920

Serial No 6

From the Secretary to Govt India

No 501. 38. d: 9. 7. 21

6091/135-20.

With reference to letter no 701 d 25.12.20 stating that the Govt of India ~~have pleased to~~ have granted exemption from the payment of Stamp Duty on receipts granted for payment of interest in Br. India on the 6½% loan of 1920.

Subd mtr

44 The file referred to by the under Secy as having been received at Mysore - re about the Reciprocity of Income tax Exemption. That file is being worked up in the Rev: Sect: and has now been sent to Govt Secy. for opinion on items (f) and (g) of the Residency reply. Please see Marg. Z in the linked file.

Subd mtr 15/7/21

45 As per personal directions of the under Secy. a copy of the letter issued to the Residency in this connection is put up. Z

Subd mtr 22/7

46 Exemption from payment of Stamp Duty - so far as the interest coupons of the New Loan 1924 are concerned has been granted by the G. A. in the communication received yesterday

NOTE—Contn. sheet.

268/30/7

G. R. S. III-21

General and Revenue Secretariat.

Gf File No. 41 of 1920.

Serial No.	
47	Govt of India are not allowing exemption in general terms to apply to all our loans. It is unnecessary to pursue this question for the present. But it has to be pressed & settled please or perhaps this fate after the similar question re exemption from Income Tax is settled Initl. 3.8.4 18 3/8
	Subd 48 The question of exempting the interest on all Mysore Govt securities from the liability to pay British Indian Income-Tax has since been settled and the Govt of India has allowed the Durbar's request and notified their acceptance in the Gazette of India. Whether the other question should be pressed now is for orders. RM. 6/9/22 (Fin'l Secy.) dcs 7/9/22
49	yes. It should be pressed. Please put up a draft to Resy Initl 11.9.22

NOTE—Contn. sheet.

F. R. S. III-21

General and Revenue Secretariat.

17 File No. 111 of 1920.

Serial No.

50 Draft letter Rendering put up for approval

Subd mem 13-9-22 KM. 15/9/57 Fin Secy) 15/9/22

51) After prolonged Correspondence Govt have exempted all our Securities from British India Income tax. A similar general exemption is wanted in regard to British Indian Stamp duty on receipts for interest on our Securities drawn in British India. So far Govt have accepted exemption in respect of only our 6½ 16½ & 7 p.c. bonds. In the ~~proposed~~ draft it is proposed to ask for exemption in general terms as in the case of Income tax. Draft may be appd

Dewan) Mule 17-9-22

Draft approved

18/9/22

18 SEP 1922

Reene initialled 19/9/22

Subd with DS. N for approval or mem 20/9 KM. 22 22/9/22 FC Secy) 23/9/22

Dewan) 25/9/22

DEWAN'S OFFICE. Recd. on SEP 18 1922 Reg. No. 1901

DEWAN'S OFFICE. Recd. on SEP 27 1922 Reg. No. 2010

NOTE—Contn. sheet.

Q- Ff 114 – 20

15

Submitted to His Highness.

Z

After prolonged correspondence, the Government of India have notified the exemption from British Indian Income-tax of interest payable to holders of all the securities of the Mysore State Loan drawn in British India. A similar general exemption is wanted in regard to British Indian Stamp Duty on receipts in acknowledgment of interest drawn in British India on these securities.

W & K

2. The Government of India have so far notified exemption in respect of the 6¼, 6½, and 7 per cent. loans of the Government of Mysore. It is now proposed to address the Government of India asking for exemption in general terms as in the case of income-tax. The draft letter to the Residency in the matter is herewith submitted for His Highness' gracious approval.

Camp Mysore,
29th September 1922.

20 SEP 1922

G. Fr. III – 20.

16)

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Exemption from British Indian Stamp Duty of receipts for interest on Mysore Securities.

308

Order.

~~KRW~~

11/10/22

Hacey

4/9

11 OCT 1922

Jome Amll

13-10-22

2 AR

(7) No Pol 313.016 10-22

J. R. S. III-2]

General and Revenue Secretariat.

File No. 41 of 1920

Serial No.

No reply from the Residency has yet been received. A draft reminder is put up for approval or other orders. In such an important matter it seems too early to send a reminder. May this await another month?

12/2/23

May wait as proposed

15/2/23

15.2.23

No reply received yet
May the reminder go now

26/2/23

28/2/23

8. Issued No 998 to the Secy to the Hon'ble the Resident calls for a reply to the enquiry in 7

20.4.23

From the Secretary to the Resident
No 5074 d. 29.6.23.

with refee to Serial 7 states that the all mysore securities are exempted from British Indian stamp duty.

As per Notefecation No. 430 Govt of India dan all the Mysore Govt Securities are free from the British Stamp duty.

Subd for information. A Copy will be sent to the Comptroller also for infn

4/7/23

NOTE—Contn. sheet.

18

G. R. S. III-2]

General and Revenue Secretariat.

S. F. File No. 111 of 19 22.

Serial No.	
	This is another proof required for facilitating the handling of our Securities in British India, and it has not been satisfactorily settled by the issue of a general order by the Govt of I. Please propose a D.S.R. for reporting the matter to H.H. Secy 16.7.23
	Draft submission note is put up for approval Secy 17.7.23 Secy Dewan 21/7/23 Secy 23.7.23

DEWAN'S OFFICE.
Rcvd. on JUL 24 1923
Reg. No. 559.

DA No 67

NOTE—Contn. sheet.

Q. Fr. III – 20 19

Submitted to His Highness.

With the approval of His Highness, the Government of India were addressed in letter No. Pol. 313 dated 14th October 1922 for securing general exemption from British Indian Stamp Duty of receipts for interest on all Mysore Securities similar to the arrangement already allowed by them exempting the interest on all Mysore Securities from British Income-tax. This was one of the measures required for facilitating and encouraging the handling of Mysore Securities in British India and the -- question has been satisfactorily settled by the issue, by the Government of India, of a general order announcing the exemption sought for by us. The Residency letter enclosing the Government of India Notification in the matter is herewith submitted for His Highness' gracious information.

Bangalore,
13th Aug. 1923.

13 AUG 1923

DRAFT. Lol 701

25-a Dec 1920

47-
111-20
21-2

To

The First Assistant
to the Hon'ble the Resident in
Mysore.

Sir,

I am directed to state that under a long standing arrangement, interest on securities of the Government of India held by people in Mysore is being paid from the State treasuries, subject to recovery in due course from the Government of India and receipts for such payments are exempt from stamp duty. With the permission of the Government of India subscriptions to the loan recently floated by the Durbar were accepted from investors in British India and under an arrangement made with that Government interest on the Mysore loan bonds held by people in British India is being disbursed by Government treasuries there. *The receipt for payment of interest in British India on all securities of the Durbar have to be exempted from stamp duty as a measure of reciprocity in view of the exemption allowed in respect of receipts for payment of interest on securities of the Government of India from State treasuries.* In these circumstances, I am to request you to move the Hon'ble the Resident to place this representation of the Durbar before the Government of India and obtain their orders for allowing the exemption referred to above.

I have etc.,

Sd. Secretary

* The Durbar trust that in pursuance of the arrangement for the provision of equal facilities by the Durbar and the Government of India in regard to Government securities, the Government of India will have no objection to exempt from stamp duty the receipts in payment of interest in British India on the Mysore loan just as the receipts for payment of interest on Government of India securities are exempt from this duty within the State.*

22.12.20

Mull 15/12/20

No. 3371

The Residency,

Bangalore,

Dated 6th April 1921.

Sir,

I am desired to refer to your letter No. Pol.701, dated the 25th December 1920, regarding the exemption from stamp duty of the receipts in payment of interest in British India on the recent Mysore State loan.

It is stated in your letter referred to that under a long standing arrangement, interest on securities of the Government of India held by people in Mysore is being paid from the State treasuries, subject to recovery in due course from the Government of India, and that receipts for such payments are exempt from stamp duty. I am to enquire when this arrangement was arrived at and what correspondence took place on the subject, since no papers on the subject have been traced in this office up to the present.

I have the honour to be,
Sir,
Your most obedient servant,

M. N. Krishna Rao, Esq., B.A.,
Financial Secretary to the Government of
His Highness the Maharaja of Mysore.

BJ

Draft D.O.

4-7
111-20
Pol-4

23

Dear Sir,

Referring to your D.O.letter No.3371 dated 6th April 1921 regarding the exemption from stamp duty of the receipts in acknowledgment of interest drawn in British India on Mysore Government securities, I write to state that the old correspondence on ~~the~~ this subject, if any, ~~is~~ may, is not traceable. The proposal is a measure of reciprocity and it may kindly be placed before the Government of India.

Yours sincerely,

Finl. Secretary.

To

Major C.T.C.Plowden, I.A.,

Secretary to the Resident in Mysore.

6761

24

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 18/PD

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 6 July 1921

DIARY No. 117 7E
1920 – 21
Section. G. 7
File No. 111-20
Serial No: 5

GEN. & REV. SECTT. 7E all 6 JUL 1921

FROM

L. Bishtopanth Badami, Esq., B.A.,
~~M N KRISHNA RAO, ESQ., B.A.,~~
Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

M. N. Krishna Rao, ESQ., B.A.,
Secretary to the Government of Mysore,
Financial *Department.*

SIR,

I have the honor to state that, in Notification No.1870-F dated 22nd June 1921, published on page 896 of Part I of the Gazette of India dated 25th June 1921, exemption from the levy of stamp duty on receipts given for interest on Mysore Government Securities applies only to the 6½% State Loan Bonds, and not to the bonds of other loans already issued or to be hereafter issued by the Durbar.

2. I request, therefore, that necessary action may be kindly taken immediately to obtain a general exemption from the levy of stamp duty on receipts for interest paid on all Mysore Government Securities, as such exemption exists here in respect of receipts for interest paid in the State Treasuries on all Government of India Securities. A general exemption in British India from the levy of stamp duty on interest receipts in respect of Mysore Government Securities will tend to popularise them outside the State to a much larger extent than at present.

I have the honor to be,
Sir,
Your most obedient servant,
L. Bishtopanth Badami
Offg: Comptroller.

MSR/6-7

WD.0322—GPB—3,000—11-12-16

C. O. 42-Rec.—17]

....Department

191 .

FROM

M. N. KRISHNA RAO, ESQ., B.A.,
Offg. Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....Esq.,
Secretary to the Govt. of Mysore,
Dept.

Dated

Despatched

Received

No.....

Subject matter.

R. O. 2.—R P B—4 1921—1,000

No. 6091 ENC. 1

135-20

Pol 38

1920, - I. 21

Section G-H

File No. 111-20

Serial No. 6

FROM

MAJOR C. T. C. PLOWDEN, I. A.,

SECRETARY TO THE RESIDENT IN MYSORE.

GEN & REV. SECTT

11 JUL 1921

To

Letter No 6.

The Financial Secretary to the Government of

His Highness the Maharajah of Mysore.

Dated Bangalore. 9th July 1921.

SIR,

With reference to your letter No.Pol.701, dated the 25th December 1920, I am directed to state that the Government of India have been pleased to accede to the request of the Durbar regarding the exemption from the payment of stamp duty on receipts granted for payment of interest in British India on the Durbar's twenty year 6½ per cent Bonds of 1920. I am to enclose a copy of Notification No.1870-F, dated the 22nd June 1921, of the Government of India in the Finance Department.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to the Resident.

AYR

No. 1870-F.

Government of India.

F I N A N C E D E P A R T M E N T.

Simla, the 22nd. June 1921.

Separate Revenue.
Stamps.

NOTIFICATION.

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), the Governor General in Council is pleased to remit the duty chargeable, under Article 53 of Schedule I to the said Act, on receipts given for interest paid in British India on the Mysore Durbar twenty year 6½ per cent Bonds of 1920

Sd. E. M. Cook.
Secretary to the Government of India.

"C O P Y"

Registarar, R. O.

7

~~Draft~~

G.71
111-20
Dt 7.

No. Dated 1922.

To

The Secretary to the Hon'ble
the Resident in Mysore,
BANGALORE.

Pol 313
14th October 1922

Sir,

I am directed to acknowledge with thanks the receipt of your letter No. 6384 dated 9.8.22. forwarding copy of Government of India Notification No. 93 S. dated 25th July 1922 exempting from British Indian Income-tax, interest on the securities of the Government of Mysore drawn in British India.

2. The question of exempting from British Indian Stamp duty, receipts in acknowledgment of interest drawn in British India on the securities of the ~~Durbar~~ Mysore Govt is similar ~~in similar~~ in its nature and this exemption, the Government of India, have ~~hitherto~~ So far allowed only in respect of the 6¼, 6½ and 7 per cent. loans of the Government of Mysore: vide your letter No.s 6091/135-20 & 6749 dated 9th & 29 July '22 respectively. A general exemption in respect of all securities of the ~~Durbar~~ Mysore Govt is necessary as in the case of income-tax and they will feel obliged if you will kindly move the Government of India ~~in the matter~~. Mysore Govt

W & M

6749

I have, etc.,

17-9-22
Financial Secretary.

R. O. 2.—R. P. B.—11—1922.—5,000.

No. 3074 Enclos. 1 Dated Bangalore, 29th June 1923.

DIARY No. 1

From

A. N. L. Cater, Esq., I.C.S.,

SECRETARY TO THE RESIDENT IN MYSORE.

Section. G/F
File No. 111-20
Serial No: 8

To

The Financial Secretary to the Government of Mysore.

Subject:—

Exemption from stamp duty of receipts granted for payment of interest in British India on the securities of the Mysore Government.

Sir,

With reference to your letter No. Pol.313, dated the 14th October 1922, I am directed to state that the Government of India have been pleased to accede to the request of the Mysore Government regarding the exemption from stamp duty of receipts granted for payment of interest in British India on the securities of the Mysore Government. I am to enclose a copy of Notification No. 430, dated the 16th June 1923, issued by the

9 P.T.O.

the Government of India in the Finance Department on the subject.

I have the honour to be,

Sir,

Your most obedient servant,

Secretary to the Resident.

No. 430.
Government of India,
Finance Department (Customs)
Simla, the 16th June 1923

Notification
(Stamps)

In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (II of 1899), and in supersession of the Notifications of the Government of India in the Finance and the Commerce Departments Nos.1870-F., and 1946-S., dated the 22nd June 1921 and the 17th September 1921, respectively, the Governor General in Council is pleased to remit the duty chargeable on receipts given for interest paid in British India on securities of the Mysore Darbar.

Sd. A. C. McWatters,
Secretary to the Government of India.

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REGISTRAR, RESIDENT'S OFFICE.
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Gazette of India.

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26th August 1882.

No.3405.

Whereas the Government of His Highness the Maharaja of Mysore has raised a debenture loan of Rs.20,00,000 for the construction of a line of Railway from Bangalore to Tiptoor and has paid to the Government of India Rs.5000/- as composition for the stamp duty payable under the Indian Stamp Act (1 of 1879) on the debenture bonds of the said loan when negotiated in British India.

In exercise of the power conferred by Sec.8 of the Indian Stamp Act 1 of 1879 the Governor General in Council is pleased to remit in the whole of British India the Stamp duty payable on the debenture bonds of the said loan when negotiated in British India.

Sd. D.M.Baramour

Secretary to Government of India.

Copy received with Letter No 6384 d 9.8.22

No: 93-S.

Govt of India
Finance Department

Simla the 25th July 1922

Notification

Separate Revenue

Income Tax.

In exercise of the powers conferred by Section 60 of the Indian Income Tax Act. 1922 (XI of 1922), the Governor General in Council is pleased to direct that for item 17 of clause (a) of the notification of the Govt of India in the Finance Department, No. 878-F, dated the 21st March 1922, the following item shall be substituted namely "(17) Interest on Mysore Durbar Securities"